

**Program Summary
Non-Departmental**

Budget By Program Section	2011-12 Actuals	2012-13 Actuals	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Indirect Cost Recovery	(727,541)	(630,027)	(580,000)	(610,000)	(30,000)
Transfers to Other Funds	481,000	394,136	237,100	190,930	(46,170)
TRS/PERS On-behalf Allocation	26,771,742	35,271,226	35,798,820	52,846,810	17,047,990
Reserve Teaching Positions & Subs	63,330	79,947	829,444	328,500	(500,944)
Association Presidents' Leave	86,786	104,111	75,000	110,479	35,479
Program Total	26,675,317	35,219,393	36,360,364	52,866,719	16,506,355 45.4%

Budget By Object Code Category	2011-12 Actuals	2012-13 Actuals	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Salaries & Wages	121,689	148,648	758,966	372,742	(386,224)
Benefits	26,800,169	35,306,636	35,944,298	52,913,047	16,968,749
Contracted Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other	(246,541)	(235,891)	(342,900)	(419,070)	(76,170)
Program Total	26,675,317	35,219,393	36,360,364	52,866,719	16,506,355

Budgeted FTE Personnel Category	2011-12 Actuals	2012-13 Actuals	2013-14 Approved Budget	2014-15 Approved Budget	Over(Under) 2013-14 Approved
Professional Staff	-	-	-	-	-
Principals & Assistant Principals	-	-	-	-	-
Teachers & Other Certificated Staff	6.50	5.50	3.00	0.50	(2.50)
Support Staff	0.50	0.50	-	0.50	0.50
Program Total	7.00	6.00	3.00	1.00	(2.00)

Indirect Cost Recovery

DEPARTMENT SECTION DESCRIPTION AND OBJECTIVES

- Estimated administrative overhead charges to state and federal grants. Estimated charges are offset against district administrative expenditures.

Indirect Cost Recovery Rates

	2011-12 Approved	2012-13 Approved	2013-14 Approved	2014-15 Approved
Indirect Cost Recovery Rate	6.20%	5.18%	5.54%	5.38%

Indirect Cost Recovery

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Indirect Costs ¹	(727,541)	(630,027)	(580,000)	(610,000)	(30,000)
Total Other	(727,541)	(630,027)	(580,000)	(610,000)	(30,000)
DEPARTMENT TOTAL	(727,541)	(630,027)	(580,000)	(610,000)	(30,000)

¹ Based on estimated grant expenditures and state approved indirect cost rate.

Transfers to Other Funds

DEPARTMENT DESCRIPTION AND OBJECTIVES

- Operating fund support for Nutrition Services and Pupil Transportation.

Transfers to Other Funds

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
Xfer to Nutrition Services	481,000	394,136	237,100	190,930	(46,170)
Xfer to Student Transportation	--	--	--	--	--
Total Other	481,000	394,136	237,100	190,930	(46,170)
DEPARTMENT TOTAL	481,000	394,136	237,100	190,930	(46,170)

TRS/PERS On-Behalf Allocation

DEPARTMENT DESCRIPTION AND OBJECTIVES

- For 2014-15, the Alaska State Legislature has committed to providing financial relief on-behalf of entities participating in Alaska's public retirement system. The State will make direct contributions to the Teachers Retirement System (TRS) and the Public Employees Retirement System (PERS) plans and reduce the rates required to be paid by the School District.
- School districts are required to budget in the operating fund, by function, the total estimated retirement system contributions the State will make on their behalf. Below are the combined TRS and PERS estimated on-behalf payments for 2014-15 by State mandated function.

On-Behalf Payment					Over(Under)
	2011-12 Approved	2012-13 Approved	2013-14 Approved	2014-15 Approved	2013-14 Approved
Regular Instruction	15,491,480	21,228,470	21,228,470	30,436,230	9,207,760.0
Special Education Instruction	2,880,450	3,936,700	3,936,700	6,378,040	2,441,340.0
Special Education Support Svcs.	1,033,450	1,702,490	1,702,490	2,793,270	1,090,780.0
Support Services -Students	1,496,700	2,221,050	2,221,050	3,383,410	1,162,360.0
Support Services-Instruction	1,356,730	1,845,760	1,845,760	2,229,750	383,990.0
School Administration	1,303,870	1,784,230	1,784,230	2,707,930	923,700.0
Sch Admin-Support Services	231,980	411,290	411,290	661,430	250,140.0
District Administration	220,590	315,480	315,480	456,460	140,980.0
District Admin-Support Svcs.	425,030	673,160	673,160	1,094,650	421,490.0
Operations & Maintenance	809,410	1,147,080	1,147,080	1,930,570	783,490.0
Student Activities	396,890	533,110	533,110	775,070	241,960.0
	<u>25,646,580</u>	<u>35,798,820</u>	<u>35,798,820</u>	<u>52,846,810</u>	<u>17,047,990</u>

TRS/PERS On-behalf Allocation

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
SALARIES -	--	--	--	--	--
FRINGE BENEFITS -	--	--	--	--	--
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -					
TRS	22,767,876	30,229,983	30,816,830	44,607,220	13,790,390
PERS	4,003,866	5,041,243	4,981,990	8,239,590	3,257,600
Total Other	26,771,742	35,271,226	35,798,820	52,846,810	17,047,990
DEPARTMENT TOTAL	26,771,742	35,271,226	35,798,820	52,846,810	17,047,990

Reserve Teaching Positions & Substitutes

DEPARTMENT DESCRIPTION AND OBJECTIVES

- Budget for reserve teacher positions, which are allocated by the superintendent to address enrollment and staffing issues.
- Districtwide budget for substitute teachers.

PERSONNEL DETAIL

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
Teachers -					
Reserve Teaching Positions	6.00	5.00	3.00	--	(3.00)
TOTAL PERSONNEL	6.00	5.00	3.00	--	(3.00)

Reserve Teaching Positions & Substitutes

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
SALARIES -					
Temporaries	61,000	76,500	--	--	--
Substitutes For Certified	--	--	525,251	300,000	(225,251)
Certificated Substitutes	350	600	--	--	--
Teachers	--	--	177,246	--	(177,246)
Total Salaries	61,350	77,100	702,497	300,000	(402,497)
FRINGE BENEFITS -	1,980	2,847	126,947	28,500	(98,447)
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -	--	--	--	--	--
DEPARTMENT TOTAL	63,330	79,947	829,444	328,500	(500,944)

Association President's Leave

DEPARTMENT DESCRIPTION AND OBJECTIVES

- The Fairbanks Education Association (FEA) and the Education Support Staff Association (ESSA) negotiated agreements each provide the district pay one-half of the cost of their respective President's salary and benefits including retirement, health insurance and life insurance.
- FEA and ESSA Presidents are released from their normal work duties during their terms in office.

PERSONNEL DETAIL

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
Teachers -					
FEA President's Release Time	0.50	0.50	--	0.50	0.50
Support Staff -					
ESSA President's Release Time	0.50	0.50	--	0.50	0.50
TOTAL PERSONNEL	1.00	1.00	--	1.00	1.00

Association President's Leave

	2011-12 Actual	2012-13 Actual	2013-14 Approved	2014-15 Approved	Over/(Under) Approved
SALARIES -					
Support Staff	19,014	26,572	--	28,440	28,440
ESSA President	--	--	19,674	--	(19,674)
FEA President	--	--	36,795	--	(36,795)
Teachers	41,325	44,976	--	44,302	44,302
Total Salaries	60,339	71,548	56,469	72,742	16,273
FRINGE BENEFITS -	26,447	32,563	18,531	37,737	19,206
PURCHASED SERVICES -	--	--	--	--	--
SUPPLIES -	--	--	--	--	--
EQUIPMENT -	--	--	--	--	--
OTHER -	--	--	--	--	--
DEPARTMENT TOTAL	86,786	104,111	75,000	110,479	35,479

